

IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

FRIDAY, THE TENTH DAY OF DECEMBER, TWO THOUSAND
AND FOUR.

PRESENT

THE HON'BLE MR JUSTICE M.H.S. ANSARI

and

THE HON'BLE MR JUSTICE T.CH.SURYA RAO

WRIT PETITION NO : 22909 of 2004

Between:

M/s Jubilee Hills International Centre, Jubilee Hills, Hyderabad - 500
033,
rep. by its Joint Secretary Dr. R. Venkat Reddy.

..... PETITIONER

AND

The Commercial Tax Officer, Jubilee Hills Circle, Hyderabad.

.....RESPONDENT

Petition under Article 226 of the Constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court may be pleased to issue a Writ of Mandamus or any other appropriate writ or order or direction restraining the Respondent from collecting balance disputed demand of Rs. 2,62,742/-or the assessment year 1999-2000 pending disposal of the appeal before the Sales Tax Appellate Tribunal and pass such other order or orders

Counsel for the Petitioner:MR.S.DWARAKANATH

Counsel for the Respondent No.: GP FOR COMMERCIAL TAX

The Court at the admission stage made the following :

O R D E R (Per MHSA,J)

Having heard the learned counsel for the respective parties, we are inclined to dispose of the instant writ petition with such certain appropriate directions.

2. During the pendency of the appeal before the Appellate Deputy Commissioner, writ petitioner herein had preferred a writ petition being No.19638/2004 seeking stay of collection of disputed tax, against such rejection order of the learned Additional Commissioner. That writ petition was disposed of granting stay of collection of disputed tax on condition of payment of fifty per cent of the disputed tax, pending disposal of the said appeal. Petitioner complied with the directions of this Court and we are informed that the appeal filed by the petitioner has been dismissed. Aggrieved thereby an appeal has been filed before the learned Sales Tax Appellate Tribunal and instant writ petition is filed seeking stay of collection of the balance disputed tax of Rs.2,62,742/- for the assessment year 1999-2000.

3. In such view of the matter writ petition is disposed of at the admission stage directing the petitioner to deposit twenty five per cent

of the balance disputed tax within four weeks from date hereof and upon such deposit being made, there shall be stay of collection of the disputed tax till the disposal of the appeal before the learned Sales Tax Appellate Tribunal.

4. It is clarified that we have not gone into the merits of the main controversy and all questions are accordingly left open for being raised before and considered by the learned Sales Tax Appellate Tribunal.

M.H.S.ANSARI,J

T.CH.SURYA RAO, J

AVS

Date:10.12.2004.

To

1 The Commercial Tax Officer Jubilee Hills Circle,
Hyderabad.

2 Two C.Cs to G.P. for Commercial Tax, High Court
Buildings, High Court of A.P., Hyderabad (OUT)

3 Two C.D. copies.